

Exhibit 2

Summary of Time and Fees by Professional

Name of Professional	Function/Role	Hourly Billing Rate	Total Hours	Total Fees
Kathryn Schulte	Chief Administrative Officer	\$975	264.20	\$257,595.00
Kathryn Schulte	Chief Administrative Officer	\$487.50*	25.50	\$12,431.25
Mary Cilia	Chief Financial Officer	\$975	274.70	\$267,832.50
Mary Cilia	Chief Financial Officer	\$487.50*	18.00	\$8,775.00
Raj Perubhatla	Chief Information Officer	\$975	297.60	\$290,160.00
Raj Perubhatla	Chief Information Officer	\$487.50*	19.40 14.80	\$18,915.00 \$7,215.00
Robert Hoskins	Accounting and Treasury, Cash Management Systems, Receivables/Payables, Periodic Reporting	\$750	30.30	\$22,725.00
Brandon Bangerter	IT Systems, Infrastructure, Security, Data Extraction and Development of Debtor Data	\$600	224.00	\$134,400.00
Brandon Bangerter	IT Systems, Infrastructure, Security, Data Extraction and Development of Debtor Data	\$300*	8.00	\$2,400.00
Daniel Tollefsen	Accounting and Treasury, Cash Management Systems, Receivables/Payables, Periodic Reporting	\$550	274.10	\$150,755.00
Daniel Tollefsen	Accounting and Treasury, Cash Management Systems, Receivables/Payables, Periodic Reporting	\$275*	16.00	\$4,400.00
Leticia Barrios	Bankruptcy Administration, Human Resources, Organizational Project Management	\$550	169.70	\$93,335.00
Leticia Barrios	Bankruptcy Administration, Human Resources, Organizational Project Management	\$275*	8.00	\$2,200.00
Melissa Concitis	Accounting and Treasury, Cash Management Systems, Receivables/Payables, Periodic Reporting, Project Management	\$550	229.90	\$126,445.00
Felicia Buenrostro	Data Analyst and Bankruptcy Administration	\$400	186.60	\$74,640.00
Felicia Buenrostro	Data Analyst and Bankruptcy Administration	\$200*	8.00	\$1,600.00
Total Amount for Period:			2,049.40	\$1,456,908.75

* 50% rate appears where time is charged for non-working travel.